

REFLECTION OF LOCAL WISDOM VALUES BEHIND ACCOUNTING PRACTICES IN *TUMBILOTOHE* CULTURE

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Abstract: This study explores the integration of local wisdom into accounting practices in the *Tumbilotohe* culture, framed within an Islamic paradigm and using an Islamic ethnomethodological approach. Data were collected through structured interviews, passive participant observation, and documentary analysis using a qualitative methodology. These were analyzed through the stages of charity, knowledge, faith, revelation information, and courtesy. The findings reveal that the *Tumbilotohe* Implementation Committee self-funded its activities through accounting practices that are deeply intertwined with values of sincerity, struggle, and sacrifice that are emblematic of the Gorontalo tribe's cultural and Islamic traditions. Central to these traditions is the vow "*batanga pomaya, nyawa podungalo*" (the self is devoted, life is at stake), which is part of the "*Paduma*" - five sacred agreements symbolizing the tribe's commitment to their land, including prioritizing religion, glorifying the land, devoting oneself to the land, sacrificing property, and risking life. The study concludes that accounting practices in the *Tumbilotohe* cultural celebration transcend mere financial transactions and are significantly influenced by local wisdom and religious values. This reflects the community's commitment to preserving their culture and embodying *Paduma* principles in organizing and defending their heritage, and provides a nuanced understanding of the role of cultural and religious values in shaping accounting practices in the Gorontalo community.

Keywords: *cultural accounting; Tumbilotohe; Islamic ethnomethodology; Gorontalo*

Abstrak: Penelitian ini mengeksplorasi integrasi kearifan lokal ke dalam praktik akuntansi dalam budaya *Tumbilotohe*, yang dibingkai dalam paradigma Islam dan menggunakan pendekatan etnometodologi Islam. Data dikumpulkan melalui wawancara terstruktur, observasi partisipan pasif, dan analisis dokumenter dengan menggunakan metodologi kualitatif. Data tersebut dianalisis melalui tahapan amal, pengetahuan, iman, informasi wahyu, dan kesopanan. Temuan menunjukkan bahwa Panitia Pelaksana *Tumbilotohe* mendanai sendiri kegiatannya melalui praktik akuntansi yang sangat terkait dengan nilai-nilai keikhlasan, perjuangan, dan pengorbanan yang menjadi lambang budaya suku Gorontalo dan tradisi Islam. Inti dari tradisi-tradisi ini adalah sumpah "*batanga pomaya, nyawa podungalo*" (diri berbakti, nyawa taruhannya), yang merupakan bagian dari "*Paduma*" - lima perjanjian suci yang melambangkan komitmen suku Gorontalo pada tanah mereka. Penelitian ini menyimpulkan bahwa praktik akuntansi dalam perayaan budaya *Tumbilotohe* melampaui sekadar transaksi keuangan dan secara signifikan dipengaruhi oleh kearifan lokal dan nilai-nilai agama. Hal ini mencerminkan komitmen masyarakat untuk melestarikan budaya mereka dan mewujudkan prinsip-prinsip *Paduma* dalam mengatur dan mempertahankan warisan mereka, dan memberikan pemahaman yang bernuansa tentang peran nilai-nilai budaya dan agama dalam membentuk praktik akuntansi di masyarakat Gorontalo.

Kata kunci: *akuntansi budaya; Tumbilotohe; etnometodologi Islam; Gorontalo*

INTRODUCTION

The exploration of local cultural accounting is particularly fascinating due to the unique interplay between traditional accounting practices and the rich tapestry of local cultural values and spirituality. At the heart of this field is the crucial endeavor to preserve these indigenous accounting methods amidst the growing dominance of modern accounting systems. Contemporary accounting education and practice predominantly revolve around principles of egoism, secularism, materialism, and utilitarianism, standing in stark contrast to the national ideologies deeply rooted in divinity and humanity^{1, 2, 3}.

The widespread adoption of modern accounting practices has led to the gradual marginalization, and in some cases, the potential extinction of local accounting methodologies. This trend is a natural consequence of accounting being both a product of and an influence on its surrounding environment. Recognizing this issue, researchers are increasingly bringing local cultural accounting practices to the forefront^{4, 5}.

Past studies have illuminated various local practices, such as the head-to-head accounting found among Batik entrepreneurs in Tanjung Bumi, which integrates religious and cultural philosophies⁶. Similar integration is seen in the study of sharia accounting within dowry cultures, where dowry is considered in terms of assets, liabilities, equity, income, and expenses, reflecting traditional societal norms⁷. Another significant study by Anwar delves into the integration of Gorontalo cultural values in commerce, specifically in the determination of selling prices by traditional market traders. This research highlights the “*Rukuno Lo Taaliya*” principle, which includes values like honesty, cooperation, sincerity, trust, and deep affection. These

¹ Iwan Triyuwono, ‘Akuntansi Malangan: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola’, *Jurnal Akuntansi Multiparadigma* 6, no. 2 (2015): 290–303, <https://doi.org/10.18202/jamal.2015.08.6023>.

² Ari Kamayanti, ‘Fobi(a)Kuntansi: PUISISASI Dan Refleksi Hakikat’, *Jurnal Akuntansi Multiparadigma* 7 (2016): 1–16, <https://doi.org/10.18202/jamal.2016.04.7001>.

³ Fitriah Bidari Latuconsina, Iwan Triyuwono, and Aji Dedi Mulawarman, ‘Revealing Practices of Fishermen Profit Sharing: An Ethnomethodology Study’, *Jurnal Ilmiah Akuntansi Dan Bisnis* 17, no. 1 (8 January 2022): 128–45, <https://doi.org/10.24843/JIAB.2022.v17.i01.p09>.

⁴ Anthony G Hopwood, ‘Accounting and Everyday Life: An Introduction’ 19, no. 3 (1994), [https://doi.org/10.1016/0361-3682\(94\)90037-X](https://doi.org/10.1016/0361-3682(94)90037-X).

⁵ Ari Kamayanti and Nurmala Ahmar, ‘Tracing Accounting in Javanese Tradition’, *International Journal of Religious and Cultural Studies* 1, no. 1 (9 February 2019): 17–26, <https://doi.org/10.34199/ijracs.2019.4.003>.

⁶ Thera Arena, Nurul Herawati, and Achdiar Redy Setiawan, “‘ Akuntansi Luar Kepala ” Dan “ Sederhana ” Ala UMKM Batik Tanjung Bumi Yang Sarat Nilai Religiusitas Dan Kesalingpercayaan (Sebuah Studi Etnografis)’, *Jurnal Infestasi* 13, no. 2 (2017): 309–20, <https://doi.org/10.21107/infestasi.v13i2.3510>.

⁷ Yuyanti Rahman, Sahmin Noholo, and Ivan Rahmat Santoso, ‘Konsep Akuntansi Syariah Pada Budaya Mahar’, *Jurnal Akuntansi Multiparadigma* 10, no. 1 (2019): 82–101, <http://dx.doi.org/10.18202/jamal.2019.04.10005> Jurnal.

values do more than dictate price; they embed gratitude to God and the spirit of sadaqah into the heart of commercial transactions, transcending mere monetary considerations⁸. This approach resonates with the findings of Handoko and Huda in their exploration of accountability within Islamic culture. Their study reveals that in Islamic accounting, accountability extends beyond financial responsibility to encompass a broader duty to society and its members⁹.

Further insights are provided by Hasibuan's study on Jinggo rice traders in Denpasar, revealing a cultural adaptation in accounting practices. These traders, influenced by Javanese culture, rely on memory and experience rather than formal records, highlighting how cultural context shapes accounting methods¹⁰. Musdalifa and Mulawarman's research on the sibaliparriq culture in household accounting further exemplifies this concept. Here, the management of family finances is not recorded traditionally; instead, it's governed by mutual trust and oral agreements between spouses, reflecting a deep-rooted cultural ethos¹¹.

The research by Nugraha on the implementation of the code of ethics for public accountants in Bugis culture adds another dimension to this discussion. This study illustrates how the incorporation of local values like lempu, getteng, warani, and acca can enhance the adherence to ethical principles in accounting¹². Furthermore, Nur and Syahril's exploration of kokocoran culture in the Kangean Islands shows how accounting practices, even when minimal and focused on transactions like donations, can have significant implications for capital generation within a community¹³.

Previous research on local cultural accounting shows that accounting is not just knowledge of techniques and calculations but is practiced according to the environment in which it is located. Based on previous research that succeeded in

⁸ Fitria Anwar, Tri Handayani Amaliah, and Sahmin Noholo, 'Internalisasi Nilai-Nilai Budaya Gorontalo "Rukuno Lo Taaliya" Dalam Penetapan Harga Jual Pada Pedagang Tradisional Di Kota Gorontalo', *Jurnal Akuntansi & Auditing* 12, no. 2 (2015): 89-109, <https://doi.org/10.14710/jaa.12.2.110-122>.

⁹ Daiyinta C. P. Handoko and Syamsul Huda, 'Menilik Akuntabilitas Akuntansi Dari Budaya Islam', *Tirtayasa Ekonomika* 13, no. 2 (31 October 2018): 330-38, <https://doi.org/10.35448/jte.v13i2.4320>.

¹⁰ Henny Triyana Hasibuan, 'Penerapan Akuntansi Dalam Prespektif Budaya Jawa Pada Pedagang Nasi Jinggo Di Denpasar', *Jurnal Inovasi Penelitian* 2, no. 1 (30 May 2021): 149-60, <https://doi.org/10.47492/jip.v2i1.615>.

¹¹ Eva Musdalifa and Aji Dedi Mulawarman, 'Budaya Sibaliparriq Dalam Praktik Household Accounting', *Jurnal Akuntansi Multiparadigma* 10, no. 3 (31 December 2019), <https://doi.org/10.21776/ub.jamal.2019.10.3.24>.

¹² Romy Nugraha, 'Menggagas Penerapan Kode Etik Akuntan Publik dalam Budaya Bugis', *Jurnal Akuntansi Multiparadigma* 12, no. 2 (31 August 2021): 413-30, <https://doi.org/10.21776/ub.jamal.2021.12.2.24>.

¹³ Anis Jakfar Nur and Syahril Syahril, 'Akuntansi Budaya Kokocoran Di Kepulauan Kangean Kabupaten Sumenep Madura', *Journal of Accounting and Financial Issue (JAFIS)* 3, no. 2 (31 October 2022): 16-26, <https://doi.org/10.24929/jafis.v3i2.2276>.

raising the surface of the beauty of accounting wrapped in cultural values, the researchers were moved to study cultural accounting in the Gorontalo area. Gorontalo is one of the provinces in Indonesia which has a unique culture, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)^{14, 15}. This means that every cultural implementation in Gorontalo is based on the values of Islamic religious teachings. This research is focused on accounting practices in the implementation of *Tumbilotohe* culture. *Tumbilotohe* morphologically comes from two words: *tumbilo* means to turn on or turn on, *tohe* means light. *Tumbilotohe* means to put on lights. *Tumbilotohe* is one of the tribal cultures of Gorontalo, which only applies in the Gorontalo area, as an activity to welcome the night of *lailatul kadar* and welcome Eid, but it is not an Islamic law¹⁶.

Based on the previous discussion, the research question is how do the informants practice accounting for the *Tumbitohe* cultural celebration? What are the local cultural values that are the primary motivation of the informants to practice accounting in the implementation of the *Tumbitohe* culture? Starting from these two questions, this research aims to reflect on the local cultural values behind the way informants practice accounting in implementing the *Tumbilotohe* culture.

In accounting studies, there are various paradigms for accounting research. These paradigms are positivistic, interpretive, critical, postmodern, and spiritual. This study uses a spiritual paradigm (Islam)^{17, 18, 19, 20}. The researcher chose the paradigm because the Islamic paradigm, it recognizes that reality is not limited to the material but also non-material reality. Each layer of reality is a creation of Allah SWT^{21,22,23,24,25}.

¹⁴ Karmin Baruadi and Sunarty Eraku, *Lenggota Lo Pohutu (Upacara Adat Perkawinan Gorontalo)*, ed. Titin Paedaso (Gorontalo: Ideas Publishing, 2018).

¹⁵ Johan Jasin, 'Value in Executing *Tumbilo Tohe* (Pairs of Lights) Each End of Ramadan As One Manifestation of the Practice of *Pancasila* by People of Gorontalo', *Journal of Humanity* 3, no. 1 (2015): 1-13, <https://doi.org/10.14724/03.01>.

¹⁶ Farha Daulima and Irwan Hamzah, *Pesona Wisata Tumbilotohe (Setiap 27 Ramadhan Di Wilayah Provinsi Gorontalo)* (Gorontalo: Galeri Budaya Daerah LSM Mbu'o Bungale, 2007).

¹⁷ Triyuwono, 'Akuntansi Malangan: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola'.

¹⁸ Ari Kamayanti, 'Paradigma Penelitian Kualitatif Dalam Riset Akuntansi: Dari Iman Menuju Praktik', *Infestasi* 11, no. 1 (2015): 1-10, <https://doi.org/doi.org/10.21107/infestasi.v11i1.1119>.

¹⁹ Kamayanti, 'Fobi(a)Kuntansi : Puisisasi Dan Refleksi Hakikat'.

²⁰ Ari Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)* (Penerbit Peneleh, 2020).

²¹ Triyuwono, 'Akuntansi Malangan: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola'.

²² Bobby Briando, Iwan Triyuwono, and Gugus Irianto, 'Gurindam Etika Pengelola Keuangan Negara', *Jurnal Akuntansi Multiparadigma*, no. 2001 (2017), <https://doi.org/10.18202/jamal.2017.04.7036>.

²³ Kamayanti, 'Paradigma Penelitian Kualitatif Dalam Riset Akuntansi: Dari Iman Menuju Praktik'.

²⁴ Kamayanti, 'Fobi(a)Kuntansi : Puisisasi Dan Refleksi Hakikat'.

²⁵ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi*.

This is in line with the purpose of this research, which is to reflect on the non-material values (local wisdom and spiritual) behind the accounting practiced at the *Tumbilotohe* cultural celebration.

This study, adopting a spiritual paradigm and utilizing Islamic ethnomethodology, aims to delve into the non-material values underlying the accounting practices in *Tumbilotohe* celebrations. Through qualitative methods and a combination of passive participatory observation, structured and unstructured interviews, and documentation, this research seeks to understand and interpret how informants integrate local cultural values into their accounting practices^{26, 27}. Islamic ethnomethodology is a study that studies the way of life of group members who believe that fellow group members created this way of life. Most notably, this way of life can be created with the permission of God. The researcher chose Islamic ethnomethodology because the purpose of this study was in line with the aim of this approach, namely to study how informants practice accounting at the *Tumbilotohe* cultural celebration. As previously explained, several researchers have conducted studies on cultural accounting^{28, 29, 30}. Nevertheless, several previous studies adopted phenomenological, ethnomethodological, and ethnographic approaches under an interpretive (secular paradigm) paradigm^{31,32}. In contrast to previous cultural accounting research, this research uses an Islamic ethnomethodology approach under the Islamic paradigm,³³ where the research results not only review material accounting practices but are based on cultural values and religiosity.

This research uses a type of qualitative method. This type of method was chosen because this study did not generalize the findings as the purpose of this quantitative method^{34, 35}. However, this research aims to understand and interpret

²⁶ Harold Garfinkel, *Studies in Ethnomethodology* (Prentice Hall: New Jersey, 1967).

²⁷ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi*.

²⁸ Anwar, Amaliah, and Noholo, 'Internalisasi Nilai-Nilai Budaya Gorontalo "Rukuno Lo Taaliya" Dalam Penetapan Harga Jual Pada Pedagang Tradisional Di Kota Gorontalo'.

²⁹ Nur and Syahril, 'Akuntansi Budaya Kokocoran Di Kepulauan Kangean Kabupaten Sumenep Madura'.

³⁰ Hasibuan, 'Penerapan Akuntansi Dalam Prespektif Budaya Jawa Pada Pedagang Nasi Jinggo Di Denpasar'.

³¹ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi*.

³² Triyuwono, 'Akuntansi Malangan: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola'.

³³ Mohamad Anwar Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo* (Jakarta: Perpusnas Press, 2022).

³⁴ A. Muri Yusuf, *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan* (Jakarta: Kencana, 2017).

³⁵ Sugiyono, *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi Dan R&D* (Bandung: CV. Alfabeta, 2017).

how informants practice accounting in the Tumbitohe culture. Sugiyono explained that the purpose of using qualitative methods is to understand and interpret reality³⁶.

Three data collection techniques are used in this study: passive participatory observation, structured and unstructured interviews, and documentation. Sugiyono explained that passive participatory observation is a data collection technique in which researchers are limited to observing social situations without being directly involved in these social activities³⁷. Technically, researchers observed how informants practiced accounting in implementing the *Tumbilotohe* culture in this study but were not directly involved in the activity. Structured and unstructured interviews are the following techniques. Yusuf explained that structured interviews are a data collection technique where the researcher has prepared a list of questions related to the research theme before conducting the interview. Then, the researcher digs up information on informants based on the list of questions.

Meanwhile, unstructured interviews were free interviews where the researcher did not use interview guidelines arranged systematically and thoroughly for data collection³⁸. Technically, before conducting the interview, the researcher had prepared several questions about how the informant practiced accounting at the *Tumbilotohe* cultural celebration. The researcher explores information based on the list of questions. However, if there are other interesting things besides the questions the researcher provided during the interview process, the researcher will also explore this information. Furthermore, the documentation collected and presented in this research is informant activities when preparing to implement the tumbitohe culture. The documentation is as supporting data.

The location of this research is in the Gorontalo area. The researcher chose this area because Gorontalo is one of the provinces in Indonesia that has its own unique culture, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat based on Shari'a, Shari'a-based on the book of Allah (Al-Quran). Every cultural implementation in the Gorontalo area must align with Islamic religious law's values^{39, 40, 41}. The values of Islamic religious teachings also form the basis of all local community life activities⁴². This specific location is in the Bone Bolango district. Two

³⁶ Sugiyono.

³⁷ Sugiyono.

³⁸ Yusuf, *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan*.

³⁹ Baruadi and Eraku, *Lenggota Lo Pohutu (Upacara Adat Perkawinan Gorontalo)*.

⁴⁰ M Muhdi Ataufiq, 'Penerapan Tradisi Payango Pada Rumah Tinggal Masyarakat Gorontalo Sebagai Upaya Pelestarian Budaya Lokal', in *Seminar Ikatan Peneliti Lingkungan Binaan Indonesia (IPLBI)*, 2017, A033-40, <https://doi.org/10.32315/sem.1.a033>.

⁴¹ Jasin, 'Value in Executing Tumbilo Tohe (Pairs of Lights) Each End of Ramadan As One Manifestation of the Practice of Pancasila by People of Gorontalo'.

⁴² Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo*.

villages were used as The focus of the research: Tambo'o village and Dunggala village. The two villages were chosen because both of these villages carry out the *Tumbilotohe* culture using bottle lights instead of electric lights; as explained earlier, *Tumbilotohe* is a tradition of turning on bottle lights to welcome the arrival of the night of Lailatul Qadar.

In the study using qualitative methods, purposive and snowball sampling techniques for determining informants were used. In this study, researchers determined informants based on the purposive sampling method. Sugiyono explained that purposive sampling is a technique for determining informants with specific considerations. These certain considerations, for example, that person is considered to know best about what we expect, or he is the ruler so that it will make it easier for researchers to explore social objects/ situations⁴³. This study involved four informants selected for their extensive experience and knowledge in implementing *Tumbilotohe*, a cultural practice of significant importance. These informants are integral to the perpetuation of *Tumbilotohe* culture. They include Alfian, who serves as the leader of the youth organization in Tambo'o village and as the chairman of the Dunggala village youth group in Boston. The other two informants, Mr. Hasan and Mrs. Hamidah are residents of their respective villages and have played significant roles in organizing local *Tumbilotohe* celebrations.

This study uses data analysis techniques from Islamic ethnomethodology. There are five data analysis stages: charity analysis, knowledge, faith, revelation information, and courtesy. The first stage is the analysis of charity. In Islamic ethnomethodology, charity means contextual expressions and actions that refer to group members' way of life⁴⁴. Technically, in this study, the charity analysis serves to find the expressions and actions of the informants, especially those related to how they practice accounting at the *Tumbilotohe* cultural celebration.

The second stage is the analysis of knowledge. What is meant by knowledge in Islamic ethnomethodological analysis is the rational meaning of the expressions and actions of group members that refer to their way of life. The rational meaning is understood jointly by fellow group members⁴⁵. Technically, in this study, the knowledge analysis finds the rational meaning of how informants practice accounting at the *Tumbilotohe* cultural celebration. The third stage is faith analysis. In Islamic ethnomethodology, what is meant by faith analysis is non-material values that become the spirit of the way of life of group members⁴⁶. Technically, in this study, faith

⁴³ Sugiyono, *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi Dan R&D*.

⁴⁴ Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo*.

⁴⁵ Thalib.

⁴⁶ Thalib.

analysis focuses on finding non-material values, which are the primary enthusiasm of the informants to practice accounting at the *Tumbilotohe* cultural celebration.

The fourth stage is the analysis of revelation information. This analysis connects the non-material values of the way of life of group members with the values contained in the Koran and hadith. If the values of this way of life contradict His provisions in Islamic religious law, the researcher will further criticize them, and vice versa⁴⁷. Technically, in this study, the analysis of revelation information focuses on relating the values contained in Islamic religious law to the values that inspire the informants to practice accounting at the *Tumbilotohe* cultural celebration. The fifth stage is courtesy analysis. This stage unifies the four previous analyses into one whole so that a holistic meaning can be obtained about why group members implement the way of life⁴⁸. Technically, in this study, the courtesy analysis focuses on unifying the four previous findings so that a holistic meaning can be obtained about why the informants applied this accounting practice method to implement the *Tumbilotohe* culture.

DISCUSSION

When planning to hold the *Tumbilotohe* culture, the youth group members realized that this activity was more or less draining, not only in terms of energy and mind but also material (money). This is as stated by Alfian below:

The first time, we did not expect financial assistance. We thought and bore it all ourselves. For example, based on our administration, we have 80 members. However, usually, not all of them are active. There are only 35 active members. So, the 35 of us agreed to spend our own money only. Yes, the funds for the activities use our funds only. However, Alhamdulillah, we planned that it would cost Rp. 100,000 per person. In reality, it was only Rp. 20,000 or Rp. 50,000. This is because the funds have been covered with assistance from the community. So, the community said, "This is our part; this is our assistance; what else do you need to make this activity successful? What else is missing?" last night, during the first day of Tumbilotohe activities, donations were received. Have I asked again about activities on Takbiran night? I replied that until now, we had yet to prepare for the Takbiran night activities. We are still focused on completing the Tumbilotohe activities. Then they offered themselves, "I have a big truck for this activity," "If I am ready to provide support for a large sound system," "I have a generator," and "I am ready to tell the students for this activity." So, like that, all departed from the participation of residents. We are the organizers.

⁴⁷ Thalib.

⁴⁸ Thalib.

Departing from Alfian's previous narrative, it gave the researcher an understanding that at the beginning of the preparation of this activity plan, the committee only imagined that residents would assist in succeeding in carrying out the *Tumbilotohe* cultural activity. Therefore, the initial plan was for each member to provide Rp. 100,000 in personal funds. With 35 active members, the hope is that the funds collected will be Rp. 3,500,000. However, residents greatly supported it in practice, so the funds originally planned to be Rp. 100,000 per member was reduced to Rp. 20,000 to Rp. 50,000. Alfian explained that some were very enthusiastic about making the activity successful. This is reflected through the actions of those who actively ask what else is needed to make the activity successful.

In Alfian's previous narrative, accounting practices were found in the form of sources of capital from the committee's funds. This practice is found in charity: "The realization is only IDR 20,000 or IDR 50,000". Knowledge from this charity is a source of capital for implementing the tombstone culture, which also comes from the organizing committee. Initially, they budgeted Rp. 100,000 per person, but the fee was reduced because the donations collected from the community could cover the operational costs of *Tumbilotohe*'s activities. So that the committee only needs to collect Rp. 20,000 to Rp. 50,000 per person.

Furthermore, Alfian explained that the purpose of carrying out this *Tumbilotohe* activity was to preserve the culture of the people of Gorontalo. So they feel free if they have to spend time, energy, thought, and materials to implement this culture. The following is a detailed explanation:

Yes, because of the participation of the community. They may feel proud of the implementation of this Tumbilotohe culture...In the past years, there were Tumbilotohe, but the implementation was just that. It was not made to be festive. So, we are trying to revive this tradition. The youth group members also have the same intention, namely to revive the Tumbilotohe culture, which had dimmed during the COVID-19 pandemic yesterday... if it is a matter of donating personal money, personally, my friends. I do not have a problem because we realized at the start that this activity would drain our money more or less when we wanted to make it. This is not a problem as long as the Tumbilotohe culture can be revived in society.

Alfian's previous explanation gave the researcher an understanding that the purpose of implementing the *Tumbilotohe* culture was to maintain the *tumbilotohe* culture, which had yet to be implemented optimally a few years earlier due to the COVID-19 pandemic. It is not only time and energy that they have to give, but also material (money) to carry out this activity. However, this is not a burden for them. The most important thing is how they, as young people, can revive regional traditions that had dimmed a few years ago due to the COVID-19 pandemic.



Figure 1. *Tumbilotohe* in Tambo'o Village

Figure 1. previously described a situation where the *Tumbilotohe* was carried out in the village of Tambo'o, where the organizer of the activity was the youth committee. Accounting plays an essential role in implementing this activity, where one of the sources of capital for these activities comes from the management. This capital lives with a sense of sacrifice and struggle to preserve Gorontalo's culture, which had dimmed due to the high cost of kerosene fuel and the COVID-19 pandemic. Furthermore, the source of capital that comes from personal funds is also in line with what Baston explained when holding a *Tumbilotohe* culture in a village in Dunggala village. The following is a detailed explanation:

Oh yes, if personal money will come out, too. We do this activity not to make money; on the contrary, we are the ones who will spend the money. So, it is natural that personal money is used as capital for activities. For example, gasoline, the right to deliver the proposal would need a vehicle and gasoline. Then, printing a proposal also definitely costs money. If you are asked why we are doing this activity, we also want to enliven the Tumbilotohe celebration. Then, take a moment to remember your parents' habits. This activity has become a culture every year. The people of Gorontalo call it "hepuhutuwalo lo mongopanggola / parents often make it" every year. Once a year. So, we, as the next generation, must continue this culture. This is our culture.

Baston's previous remarks provided researchers with an understanding that apart from obtaining capital from the community, the committee also issued private funds as capital for *Tumbilotohe* activities. This has become a natural thing for them because the purpose of holding a *Tumbilotohe* culture is not to gain material benefits but to preserve the culture of Gorontalo. Some activities that use personal funds are exemplified by Baston, for example, the cost of gasoline and printing proposals. By holding back the *Tumbilotohe* culture, they recall the activities of their former parents when welcoming the night of lailatul qadar and a reminder that there are only three more days left for Ramadan to end soon.

Baston's previous explanation found capital accounting practices as capital sources from the committee's funds. This practice is found in charity " if personal money will come out too. Because we do this activity not to make money." Knowledge from this charity is a source of capital from the community and the organizing committee. This is considered normal because the primary purpose of holding *Tumbilotohe* activities is not to gain material gain but to continue the tradition of the parents.



Figure 2. *Tumbilotohe* in Dunggala Village

Figure 2., previously described the implementation of the *Tumbilotohe* culture in Dunggala village. The organizing committee for the activity was Boston and other youth youth members. Behind the implementation of the *Tumbilotohe* culture, there is an accounting role in the form of costs, one of which comes from the personal funds of the committee. These costs are driven by the spirit of sacrifice and the struggle to preserve regional culture.

Furthermore, the enthusiasm to carry out the *Tumbilotohe* culture exists in the hearts of the younger generation and the parents. For example, Mr. Hasan is willing to take the time to go to the garden to pick up bamboo, which will be used as a standard for bottle lamps:

Yes, this is bamboo itself. The bamboo has yet to be given from the village. I am the one who provided the bamboo. The plan is for one bamboo to be hung by two bottle lamps. If asked why we want to hold the Tumbilotohe culture, the answer is yes, because this has become our tradition. Every three days before Eid, older people used to carry out this Tumbilotohe, so it has become a habit. If you say the sun's heat is normal, that is okay. The important thing is that we can celebrate the Tumbilotohe culture together. If I am correct, bamboo is sold in the city for Rp 10,000 per stake. No, I do not sell bamboo. If you like it, take it. Most importantly, bamboo is used for Tumbilotohe cultural activities.

Mr. Hasan's previous explanation showed researchers that the passion for preserving culture lives in young people's hearts and their parents. Mr. Hasan took

the bamboo from his garden and used it as a pole to hang a bottle lamp. Mr. Hasan explained that bamboo is usually sold at Rp 10,000 in urban areas. However, he chose not to take material advantage. For him, the most crucial thing was organizing the *tumbilotohe* culture together. Figure 3 below depicts Mr. Hasan making a bamboo stake to hang a bottle lamp.



Figure 3. Preparing *Tumbilotohe* in Tambo'o Village

Furthermore, Mr. Hasan's in Figure 3. previous explanation about himself providing the bamboo was confirmed by Mrs. Hamidah (Mr. Hasan's wife), even though he was fasting. The sun was scorching then, but he still went to the garden to pick up bamboo, which would later be used as a cultural *Tumbilotohe* celebration. The following is Hamidah's mother's explanation:

Yes, there is bamboo in the garden. The garden belongs to my grandfather (Mr. Hasan). The garden is far away, so the bamboo is carried to the house. Even though the sun was so hot, Grandfather still went to get the bamboo. The garden is next to the river behind this house.

Starting from Mrs. Hamidah's previous explanation, the researcher understood that even though she was fasting, coupled with the hot weather conditions at that time, it did not hinder Mr. Hasan's intention to prepare for the *Tumbilotohe* culture. The bamboo is taken from his garden and carried on his shoulders. Furthermore, Mrs. Hamidah again said that,

*Yes, we residents and youth organizations help each other prepare for the implementation of this *Tumbilotohe*. So, along the way, my grandfather (Mr. Hasan) made the standard. Mr. Hasan excavated the land to plant bamboo. We are waiting for kerosene from the village government because we have prepared bottles of lamps and bamboo. Suppose there are 70 bottles of bamboo bottles. If, for example, there is still no assistance from the government, especially kerosene, there will be no problem. Well, like it or not, we have to buy our own. It does not matter. The important thing is that this culture can still be carried out every year.*

Starting Mrs. Hamidah's previous explanation gave researchers an understanding that there was a collaboration between youth organizations and villagers to organize *Tumbilotohe* in Dunggala village. Mrs. Hamidah emphasized that grandfather (father) Hasan was digging the ground and making bamboo stakes around the house. The bamboo is obtained free of charge from his garden. As a resident, Hamidah said she hoped the village government could provide fuel assistance in the form of kerosene. However, even if this still needs to be done, it will encourage his enthusiasm to continue holding the *Tumbilotohe* culture in his yard.

In Mrs. Hamidah's narrative, she previously found accounting practices in the form of fees for implementing *tumbilotohe*. This practice is found in the charity "Well, like it or not, we have to buy our own." The knowledge from this charity is that the village community has provided bamboo and made a benchmark. They hope the government can help provide kerosene fuel; however, if that does not happen. Then, the villagers will buy it using their own money. For them, paying to carry out the *Tumbilotohe* culture is okay. The most important thing is to keep and preserve the legacy of these parents.

In the previous discussion, accounting practices were found in the form of capital originating from personal funds. Reflecting on this accounting practice gives researchers an understanding of the existence of non-material values in the form of struggle and sacrifice to preserve the *Tumbilotohe* culture. In the Islamic culture of Gorontalo, the term *batanga pomaya, nyawa podung*, means that the self is devoted the life is at stake. The meaning of this expression is the feeling of self-sacrifice. The soul and body are at stake. This sentence is one of the promises made by the Gorontalo people to defend their country against disturbances, threats, and attacks from outside. The promise consists of five agreements called "*paduma*", namely the *agama wohi to talu lipu pei hulalu, batanga pomaya upango petumbulu, nyawa podungalo*. This agreement means that religion is prioritized or, most importantly, the country is glorified (implementation of customs as a source of civility), the self is devoted to the country, the property is sacrificed/endowed, and lives are at stake. With this principle or *payulimo*, society and the government have organized this country from the beginning until now. The actions of the implementing committee, who not only spent their time, energy, thoughts, and even materials so that the *Tumbilotohe* culture could be carried out well, is more or less a reflection of that expression⁴⁹.

Furthermore, accounting practices based on the value of struggle and sacrifice to preserve culture align with several other findings. For example, Widhianningrum and Amah, through a study of *ketoprak* accounting: an ethnographic approach to the

⁴⁹ Farha Daulima, *Lumadu (Ungkapan) Sastra Lisan Daerah Gorontalo* (Gorontalo: Galeri Budaya Daerah Mbu'i Bungale, 2009).

art community of ketoprak in pati. The results of this study indicate that the economic compensation obtained after each performance is interpreted as a means to preserve and ensure the survival of the ketoprak arts group. The art community, who are members of the ketoprak art group, actually carry out this profession as a form of their love for the traditional performing arts and culture, namely ketoprak. In other words, the benefits obtained are not limited to material things, but there is inner satisfaction because they can preserve culture⁵⁰. This finding is similar to that of Rimadani et al. through studies on tracing the meaning of profit behind the survival of rural public transport. The results of his study show that profit is interpreted as a form of material used to support the family as well as the cost of rural transportation itself. Profit is interpreted as a non-material form, namely inner satisfaction by feeling happy to help people who need transportation and spiritual benefits by applying flexible tariffs and never feeling at a loss helping every passenger⁵¹.

Furthermore, in Islamic religious law, the value of sacrificing wealth and life in the way of Allah is contained in the revealed information in the form of Q.S al-Hujarat [49] verse 15: "Verily, the true believers are those who believe in Allah and His Messenger, then they do not hesitate, and they strive with their wealth and their lives in the way of Allah. They are the true ones." In line with the enthusiasm of the informants from practicing accounting in the *Tumbilotohe* culture with the values contained in the Islamic religious law, it gives awareness that the essence of accounting is not value-free knowledge. However, it is conditional on local cultural values and religiosity. The presence of non-material values, cultural values, and religiosity, which involve accounting practices in implementing this *tumbilotohe* culture, contrast accounting theories or concepts that limit the focus to material aspects only^{52, 53, 54, 55}. Furthermore, this research contradicts several previous studies

⁵⁰ Purweni Widhianningrum and Nik Amah, 'Akuntansi Ketoprak: Sebuah Pendekatan Etnografi Masyarakat Seni Ketoprak Di Pati', *Assets: Jurnal Akuntansi Dan Pendidikan* 3, no. 2 (2014): 136, <https://doi.org/10.25273/jap.v3i2.1218>.

⁵¹ Indriani Ayu Rimadani, Achdiar Redy Setiawan, and Asim Asy, 'Menelusuri Makna Keuntungan Di Balik Bertahannya Angkutan Umum " Pedesaan "', *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 3, no. 1 (2018): 98–111, <https://doi.org/10.18382/jraam.v3i2.98>.

⁵² Khairul Azwar et al., *Pengantar Akuntansi* (Tohar Media, 2022).

⁵³ Diyah Santi Hariyani, *Pengantar Akuntansi I (Teori & Praktik)* (Malang: Aditya Media Publishing, 2016).

⁵⁴ Hartono Hartono and Namira Ufrida Rahmi, *Pengantar Akuntansi* (Yogyakarta: Deepublish, 2018).

⁵⁵ Bogat Agus. Sodikin, Slamet Sugiri, Riyono, *Akuntansi Pengantar 1* (Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN, 2016).

that only explored accounting practices as far as the business space^{56, 57, 58}. Accounting is present not only in the business realm but also in daily activities, including cultural implementation.

Table 1. Analysis of Findings

| Charity | Knowledge | Faith | Revelation informati | Courtesy |
|---|---|---|-------------------------|-----------|
| In reality, it was only Rp. 20,000 or Rp. 50,000 | a source of capital for implementing the tumbitohe culture, which also comes from the organizing committee. Initially, they budgeted Rp. 100,000 per person, but the fee was reduced because the donations collected from the community could cover the operational costs of tumbitohe activities. So that the committee only needs to collect Rp. 20,000 to Rp. 50,000 per person. | sacrifice and Struggle to Preserve Culture (<i>batanga pomaya, nyawa podungalo</i>) | Q.S al-Hujarat verse 15 | Sincerity |
| if personal money will come out too. Because we do this activity not to make money. | a source of capital from the community and the organizing committee. This is considered normal because the primary purpose of holding <i>Tumbilotohe</i> activities is not to gain material gain but to continue the tradition of the parents. | | | |
| Well, like it or not, we have to buy our own. | the village community has provided bamboo and made a benchmark. They hope the government can help in terms of providing kerosene fuel. But if that doesn't happen. Then the villagers will buy it using their own money. For them, it is okay to pay for carrying out the tumbitohe culture. The most important thing is to keep and preserve the legacy of these parents. | | | |

Data source: results of researcher data processing, 2023

⁵⁶ Liem Aco and Serlina Sm, 'Pengaruh Kualitas Air Minum Terhadap Pembelian Ulang Konsumen Pada Depot Air Minum Fikri Kabupaten Tolitoli', *Jurnal Pendidikan Ekonomi (JURKAMI)* 5, no. 2 (12 November 2020): 90–101, <https://doi.org/10.31932/jpe.v5i2.902>.

⁵⁷ Alysya Ika Ameilia and Tsalis Syaifuddin, 'Pengaruh Pajak Daerah, Retribusi Daerah, Dan Pendapatan Dari Laba Perusahaan Daerah Terhadap Belanja Modal Pada Kota Pekalongan Periode 2010-2019', *Jurnal Akuntansi Dan Audit Syariah (JAAiS)* 3, no. 1 (30 June 2022): 66–80, <https://doi.org/10.28918/jaais.v3i1.4546>.

⁵⁸ Valencia Matthew Anis, Harijanto Sabijono, and Stanley Kho Walandouw, 'Penerapan Akuntansi Lingkungan Dalam Hal Pengelolaan Limbah Produksi Pada Perusahaan Pengalangan Ikan Tuna PT. Samudra Mandiri Sentosa Bitung', *Going Concern : Jurnal Riset Akuntansi* 15, no. 3 (8 July 2020): 360–65, <https://doi.org/10.32400/gc.15.3.29007.2020>.

Table 1., previously summarizes the results of data analysis from these findings. The second line contains findings from the informant's accounting practice in the *Tumbilotohe* culture found in charity: "The realization is only Rp. 20,000 or Rp. 50,000". This charity has a rational meaning: "The capital source for implementing the *Tumbilotohe* culture also comes from the organizing committee. Initially, they budgeted Rp. 100,000 per person, but the fee was reduced because the donations collected from the community were sufficient to cover the operational costs of *Tumbilotohe* activities. So that the organizers can collect Rp. 20,000 to Rp. 50,000 per person." The following finding is in the form of charity "if personal money also comes out. Because we do this activity not to make money." This expression contains a rational meaning: "The source of capital does not only come from the community but also from the organizing committee. This is considered a natural thing because the main purpose of holding this *Tumbilotohe* activity is not to gain material but to continue the tradition of the parents."

Furthermore, the third charity is "like it or not, and we have to buy it ourselves." The rationale of this charity is that "the villagers have provided bamboo and made a standard, and they hope the government can help supply kerosene fuel however if that does not happen. Then, the villagers will buy it using their own money. For them, paying to carry out the *Tumbilotohe* culture is not a problem. The most important thing is to maintain and preserve the legacy of these parents." this accounting practice lives with non-material values (faith) in the form of "Sacrifice and Struggle to Preserve Culture, or in Gorontalo culture, parents often grieve through the expression *podungalo* life." The value of struggle and sacrifice to preserve local culture based on Islamic teachings aligns with the values contained in Islamic law (revelatory information), namely Q.S al-Hujarat verse 15. Reflecting on accounting practices in the *Tumbilotohe* culture gives researchers awareness that accounting in the form of money capital issued for implementing the *Tumbilotohe* culture is essentially (courtesy) driven by their sincerity in fighting for and preserving local culture.

CONCLUSION

This study aims to reveal the local cultural values behind accounting practices in implementing the *Tumbilotohe* culture. The study's results found that there were accounting practices in the form of costs originating from personal funds by youth organizations and residents. The accounting practice is conditional on the value of struggle and sacrifice to revive and preserve the *Tumbilotohe* culture. In the Islamic culture of Gorontalo, the elders often advise this value through *lumadu*, "*batanga pomaya, nyawa podungalo*" which means self is devoted, and lives are at stake. The meaning of this expression is the feeling of self-sacrifice. The soul and body are at stake. This study succeeded in finding accounting practices at the *Tumbilotohe* cultural

celebration based on Gorontalo Islamic cultural values. The limitations of this research lie in the limited information obtained by researchers, which is limited to community participation in implementing accounting in the implementation of tumbilatohe culture. Researchers have not received direct information about Gorontalo's local cultural values from traditional leaders. Information related to local cultural values is only obtained through book literature. Although extracting information directly from traditional stakeholders can provide more detailed and comprehensive information, this step has yet to be taken in this research. The suggestion for further cultural accounting research is to be able to explore information related to cultural values directly through traditional stakeholders. The research results show that accounting is not only limited to techniques and calculations but is also related to non-material values. These findings can strengthen previous research results, highlighting local culture-based accounting. Apart from that, the results of this research also confirm that accounting is present in various aspects of people's lives, including in cultural implementation.

DISCLOSURE

Conflicts of Interest

The author declares that there is no conflict of interest regarding the publication of this paper.

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Authorship and Level of Contribution

Mohamad Anwar Thalib and Bobby Briando collaboratively contributed to their research, with Thalib taking the lead in conceptualizing, data collection, and analysis, and drafting the manuscript, ensuring clear communication of the research objectives. Briando provided critical insights, ensuring methodological robustness, and assisted in refining the drafts, enhancing the research's overall quality and coherence, in alignment with academic authorship standards.

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